

**United States Bankruptcy Court
Southern District of New York**

In re: Lehman Brothers Holdings Inc., et al.

Case No. 08-13555 (JMP) (Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THESE CASES or deemed filed under 11 U.S.C. § 1111 (a). Transferee hereby gives evidence and notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Citigroup Financial Products Inc.

Highland Financial Corporation

Name of Transferee

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim No.: 16841 (claim against Lehman Brothers Holding Inc.)

Citigroup Financial Products Inc.
c/o Citibank, N.A.
1615 Brett Road Ops III
New Castle, Delaware 19720
Attn: Brian Blessing
Tel: 302-324-6660
Fax: 212-994-1591
e-mail: brian.m.blessing@citi.com

Amount of Claim: \$3,649,330.00.

Date Claim Filed: September 18, 2009

Phone: 972-628-4100

Last Four Digits of Acct. #: _____

Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above): N/A

Phone: _____

Last Four Digits of Acct. #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 

Transferee/Transferee's Agent

Date: _____

BRIAN BLESSING
AUTHORIZED SIGNATORY

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

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Southern District of New York**

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Case No. 08-13555 (JMP) (Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

Claim No. 16841 was filed or deemed filed under 11 U.S.C. § 1111 (a) in these cases by the alleged transferor. As evidence of the transfer of the claim, the transferee filed a Transfer of Claim other than for Security in the Clerk's office of this court on _____.

Highland Financial Corporation	Citigroup Financial Products Inc.
Name of Alleged Transferor	Name of Transferee
Address of Alleged Transferor:	Address of Transferee:
Highland Financial Corporation 13455 Noel Road, Suite 800 Dallas, TX 75240 Attn.: Cliff Stoops Tel: (972) 628-4021 Email: cstoops@hfplp.com	Citigroup Financial Products Inc. c/o Citibank, N.A. 1615 Brett Road Ops III New Castle, Delaware 19720 Attn: Brian Blessing Tel: 302-324-6660 Fax: 212-994-1591 e-mail: brian.m.blessing@citi.com

~~DEADLINE TO OBJECT TO TRANSFER~~

The alleged transferor of the claim is hereby notified that objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, Highland Financial Corporation ("Transferor") hereby unconditionally and irrevocably sells, transfers and assigns to Citigroup Financial Products Inc. ("Transferee") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) in the amount of \$3,649,330.00 against Lehman Brothers Holdings Inc. (the "Debtor"), in the case captioned In re: Lehman Brothers Holdings Inc., et al., Case Nos. 08-13555 (JMP) (Jointly Administered), pending before the United States Bankruptcy Court for the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and any and all proofs of claim filed by Transferor with the Bankruptcy Court in respect of the foregoing claim.

Transferor hereby waives any objection to the transfer of the claim to Transferee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Transferor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Transferor transferring to Transferee the foregoing claim and recognizing the Transferee as the sole owner and holder of the claim. Transferor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Transferee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS
EXECUTED THIS 5th day of November, 2009.

Transferor:

HIGHLAND FINANCIAL CORPORATION

By: 

Name:

Title:

Clifford Straps

Interim CEO

Transferee:

CITIGROUP FINANCIAL PRODUCTS INC.

By: 

Name:

Title:

Carl Meyer

MANAGING DIRECTOR